

Kentucky International Registration Plan Apportioned Registration



Policies and Procedures Manual

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TABLE OF CONTENTS

CHAPTER	PAGE
1. What is IRP?	1
2. Applications	1
3. Procedures	2
A. NEW ACCOUNTS	2
B. RENEWAL APPLICATIONS	2
C. VEHICLE ADDITIONS	2
D. VEHICLE TRANSFERS	2
E. WEIGHT CHANGES	2
F. CAB CARD/PLATE/DECAL REPLACEMENT	2
G. REFUNDS	2
4. Fee Calculation	2-3
5. Record Keeping Requirements	3
6. Kentucky Regulations	3-4
7. Definitions	4-5
8. Performance and Registration Info. Systems Mgmt. (PRISM)	5-6
9. Frequently Asked Questions	6-7
10. Contact Information	7

Chapter 1

WHAT IS IRP?



The International Registration Plan (IRP) is a registration reciprocity agreement among states of the United States and provinces of Canada providing for payment of license fees on the basis of fleet miles operated in various jurisdictions.

This manual was developed to assist you with the most general procedures involved in the licensing of your IRP vehicles in the state of Kentucky. Please visit the IRP internet site <http://drive.ky.gov> for more information. There you can find the entire IRP agreement which can be viewed and/or printed, and any needed IRP forms can be viewed and/or printed.

WHO MUST IRP APPORTION REGISTER?

- Any one operating or intending to operate one
- (1) or more apportionable vehicles (s) into or through two (2) or more of the member jurisdictions must be IRP registered or purchase trip permits for each jurisdiction. For a definition of apportionable vehicle, see 601 KAR 9:135, Section 1 on page 4 of this manual.

Chapter 2

APPLICATIONS

FORMS

Schedule A- Schedule A is the pre-printed account information and vehicle list.

Schedule B- Enter the previous fiscal year (July through June) mileage.

Schedule C- Complete the name, address information, mark an x in box to the left of the transaction type of the application, mark an x in the box next to the appropriate type of operation, sign and complete the vehicle information as listed below.

Schedule A and C column definitions

1. Base State
2. Equipment number assigned by applicant
3. Model year of vehicle
4. Make of vehicle
5. VIN
6. US DOT number for the Motor Carrier Responsible for Safety (MCRS)
7. Taxpayer identification number for the MCRS
8. Is the MCRS of the vehicle expected to change during the registration year?
Answer Y or N.
9. Type of vehicle
10. Number of axles (power unit only)
11. Seating capacity (buses only)
12. Model number
13. Empty weight of vehicle (power unit only)
14. Type of fuel
15. Weight of power unit, trailer and load
16. Purchase price of vehicle
17. Month, day and year vehicle was purchased
18. Owner of vehicle if other than registrant
19. Title number of vehicle
20. Check if Colorado mileage is 10,000 miles or less annually

Form 2290- Heavy Highway Use Tax or 2290 is an IRS tax required to be filed each year on vehicles registered for 55,000 pounds and over. For more information about this form, please see the IRS website at: www.irs.gov/formspubs.

Chapter 3 PROCEDURES

NEW ACCOUNTS

Vehicles must be registered at the local county clerk's office with a current apportioned certificate. TC95-303 must be completed and submitted to the IRP office with 3 forms of proof of Kentucky address (phone, utility bill, etc.), 2290 (if applicable), lease agreement (if applicable) and apportioned certificate(s). New accounts will be set up to expire approximately 12 months from time of registration.



RENEWAL APPLICATIONS

Renewal postcards are mailed from the IRP office 6 weeks prior to expiration. Renewals can be processed online on irp.ky.gov. Or submit the following by fax, mail or walk in to complete a renewal: Schedules A & B, updated apportioned certificate(s), 2290 (if applicable), lease agreement (if applicable).

VEHICLE ADDITIONS

Can be processed on irp.ky.gov or submit the following: TC95-303, Schedule C, apportioned certificate, lease agreement (if applicable) and 2290 (if applicable).

VEHICLE TRANSFERS

TC95-303, Schedule C, apportioned certificate, 2290 (if applicable) and lease agreement (if applicable) for added vehicle, original cab card and plate for deleted vehicle. Vehicle transfer

costs vary depending on the involved jurisdictions. Some fees are transferable and some are not.

WEIGHT CHANGES

Can be processed on irp.ky.gov or submit the following: TC95-303, Schedule C is required for weight change transactions. Increasing weight from 55,000 pounds or more to higher weight will cause a discrepancy in HVUT fees paid and may result in an IRS audit.

CAB CARD/PLATE/DECAL REPLACEMENT

Can be processed on irp.ky.gov or submit the following: TC96-167 and affidavit for replacement. The fee is \$3.00.

REFUNDS

Plate and original cab must be returned for refunds along with refund request form. Refunds for the unused portion of the Kentucky registration fee are issued for plates returned used. Fees for other jurisdictions are not refundable on used plates.

Chapter 4 FEE CALCULATION

Total Kentucky fees are based on a combination of the ad valorem fee, weight fee and Kentucky mileage percentage. Total IRP fees are based on the Kentucky fee and fees for other jurisdictions according to the rates and mileage percentages for each jurisdiction. For a copy of the current fee schedules, go to IRP Inc's website www.irp.online.org



Example Fee Calculation

Note: This is a simple fee calculation for only two jurisdictions. In many instances fee calculation involves numerous jurisdictions.

KY Ad Valorem Fee- Purchase Price (\$100,000.00) X Year of Purchase Factor (.00629) = \$629.00

\$629.00 X Kentucky Mileage Percentage (.50) = \$314.50

KY Weight Fee- 80,000 Pound Weight Fee (\$1,410.00) X Kentucky Mileage Percentage (.50) = \$705.00

OH Weight Fee- 80,000 Pound Weight Fee (\$1,340.00) X Ohio Mileage Percentage (.50) = \$670.00

Total KY Fee- \$314.50 + \$705.00 = \$1,019.50

Total IRP Fee- \$1,019.50 + \$670.00 = \$1,689.50

Note: The ad valorem fee is not applicable to any current year purchase and is not prorated.

Chapter 5

RECORD KEEPING REQUIREMENTS



An acceptable source document used to verify fleet mileage is some type of "Individual Vehicle Mileage Record(s)" (IVMR's) which shall contain the following information:

(**This may be, but is not limited to trip sheets, drivers logs, dispatch logs, or bills of lading.)

1. Date of trip (starting and ending);
2. Trip origin and destination;
3. Route of travel and/or beginning and ending odometer or hubodometer reading of the trip;
4. Total trip miles;
5. Mileage by jurisdiction;
6. Unit number or vehicle identification number (VIN), and may include at the discretion of the base jurisdiction the following additional information;
7. Vehicle fleet number;
8. Registrant's name;
9. Trailer number; and
10. Driver's signature and/or name.

These IMVR's may be supplemented by trip sheets, driver's logs, dispatch logs, or bills of lading.

Computer printouts that are merely recaps are **not** acceptable. They must be supported by IVMR's in order to be of value for audit. The operational records must be presented in unit number order, in sequence by date. The mileage recaps used to complete your application should be provided as well.

*****Failure to present the requested mileage records could result in cancellation of your apportion privileges.*****

Be Advised: If driver's logs are your only detailed record of origin and destinations, you must keep them to support your IRP application. **DO NOT THROW THEM AWAY!!**

All records **MUST** be retained by the taxpayer for a period of five (5) years.

Chapter 6

KENTUCKY REGULATIONS

KRS 186.050

KENTUCKY STATUTE FOR IRP



(13) (a) The Department of Vehicle Regulation is authorized to negotiate and execute an agreement or agreements for the purpose of developing and instituting proportional registration of motor vehicles engaged in interstate commerce, or in a combination of interstate and intrastate commerce, and operating into, through or within the Commonwealth of Kentucky. The agreement or agreements may be made on a basis commensurate with, and determined by, the miles traveled on, and use made of, the highways of this Commonwealth as compared with the miles traveled on and use made of highways of other states, or upon any other equitable basis of proportional registration.

Notwithstanding the provisions of KRS 186.020, the cabinet shall promulgate administrative regulations concerning the registration of motor vehicles under any agreement or agreements made

under this section and shall provide for direct issuance by it of evidence of payment of any registration fee required under such agreement or agreements. Any proportional registration fee required to be collected under any proportional registration agreement or agreements shall be in accordance with the taxes established in this section.

(b) Any owner of a commercial vehicle who is required to title his motor vehicle under this section shall first title such vehicle with the county clerk pursuant to KRS 186.020 for a state fee of one dollar (\$1). Title to such vehicle may be transferred; however title without proper registration shall not authorize the operation or use of the vehicle on any public highway. Any commercial vehicle properly titled in Kentucky may also be registered in Kentucky, and, upon payment of the required fees, the department may issue an apportioned registration plate to such commercial vehicle.

(c) Any commercial vehicle that is properly titled in a foreign jurisdiction, which vehicle is subject to apportioned registration, as provided in paragraph (a) of this subsection, may be registered in Kentucky, and, upon proof of proper title, and payment of the required fees, the department may issue an apportioned registration plate to the commercial vehicle. The department shall promulgate administrative regulations in accordance with this section.

Chapter 7

DEFINITIONS

APPORTIONABLE VEHICLE

—Apportionable vehicle means (except as provided below) any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- (i) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- (ii) has three or more Axles, regardless of weight, or
- (iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A recreational vehicle, a vehicle displaying Restricted plates or a government-owned vehicle, is not an apportionable vehicle; except that a truck or truck tractor, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, nevertheless may be registered under the Plan at the option of the Registrant.

BASE JURISDICTION

—Base jurisdiction means the member jurisdiction, selected in accordance with Section 305, to which an applicant applies for apportioned registration under the Plan or the member jurisdiction that issues apportioned registration to a registrant under the Plan.

ESTABLISHED PLACE OF BUSINESS

—“Established place of business” means a physical structure located within the base jurisdiction that is owned or leased by the applicant or registrant and whose street address shall be specified by the applicant or registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the applicant or registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the applicant’s or registrant’s trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The applicant or registrant need not have land line telephone service at the physical structure. Records concerning the fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The base jurisdiction may accept information it deems pertinent to verify that an applicant or registrant has an established place of business within the base jurisdiction.

AVERAGE PER-VEHICLE DISTANCE

—When the application is for a fleet that did not accrue any actual distance during the reporting period, the base jurisdiction shall assess registration fees for the fleet based on the average per-vehicle distance in each member jurisdiction.

RESIDENCE

—Residence means the status of an applicant or a registrant as a resident of a member jurisdiction.

REPORTING PERIOD

—Reporting period means, except as provided below, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration year for which apportioned registration is sought. If the registration year begins on any date in July, August, or September, the reporting period shall be the previous such twelve-month period.

RESTRICTED PLATE

—Restricted plate means a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the jurisdiction that issues the plate.

TOTAL DISTANCE

—Total distance means all distance, including that accrued on trip permits, operated by a fleet of apportioned vehicles in all member jurisdictions during the reporting period.

Complete list of definitions can be found on the International Registration Plan, Inc's website.

www.irponline.org/?page=theplan

Chapter 8 PERFORMANCE AND REGISTRATION INFORMATION SYSTEMS MANAGEMENT (PRISM)

What Is PRISM?

PRISM is a cooperative Federal/State safety program designed to identify motor carriers with deficient safety records, and to tie a motor carrier's safety fitness to the ability to register their trucks.

PRISM links the Federal Motor Carrier Safety Administration's (FMCSA) safety information



with the state's motor vehicle registration process to achieve two purposes:

- To determine the motor carrier's safety fitness prior to issuing a registration plate, and
- To motivate the unsafe carrier to improve its safety performance through an improvement process and, where necessary, the application of registration sanctions.

The PRISM program includes two major processes – the commercial vehicle registration process (IRP registration) and enforcement that work in parallel to identify motor carriers and to hold them responsible for the safety of their operations.

The performance of unsafe carriers is improved through a comprehensive system of identification, education, awareness, data gathering, safety monitoring and treatment.

Commercial Vehicle Registration Process:

The International Registration Plan (IRP) commercial vehicle registration process of the states provides the framework for the PRISM program and serves two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is plated without identifying the carrier responsible for the safety of the vehicle during the registration year.

Second, the use of registration sanctions (denial, suspension and revocation) provides a powerful incentive for unsafe carriers to improve their safety performance.

The USDOT number is used to identify both the motor carrier responsible for safety and the individual vehicle registrant (if different). The carrier's safety fitness is checked prior to issuing vehicle registrations. Unfit carriers may be denied the ability to register their vehicles.

Carriers, registrants and owner-operators are given information on safety performance. Concerned carriers can take steps to improve their safety. If an owner-operator or a registrant leases to an unsafe motor carrier, the owner-operator or registrant is notified of the carrier's Motor Carrier Safety Improvement Process (MCSIP) status.

Enforcement:

Enforcement is the means by which carrier safety is systematically tracked and improved. The process is designed to improve the safety performance of carriers with demonstrated poor safety performance through accurate identification, performance monitoring and treatment. When a carrier is identified as needing improvement in safety practices, the carrier enters

the MCSIP program. Within MCSIP, carriers with Kentucky IRP

potential safety problems are identified and

prioritized for on-site reviews using the Motor Carrier Safety Status (SafeStat) program. SafeStat makes maximum use of Accident, Driver, Vehicle and Safety Management data to develop an overall indicator of carrier fitness that is used to prioritize carriers for possible on-site reviews.

Chapter 9

FREQUENTLY ASKED QUESTIONS

1. Q: Who needs an apportioned license plate?

A: Any vehicle with a registered gross weight exceeding 26,000 lbs. operating outside the state of Kentucky needs an apportioned license plate. In addition, any vehicle doing intrastate hauling outside the state of Kentucky, regardless of registered gross weight, must have an apportioned license plate. In the case of apportioned license plates, intrastate hauling is defined as picking up a load in a state other than Kentucky, then dropping that same load in another location within that state. (Example: pick up a load in Toledo, Ohio and drop that same load in Columbus, Ohio.) In the case of intrastate haulers, vehicles of any weight, with the exception of passenger vehicles, must have apportioned license plates.



2. Q: What weight apportioned plates are available?

A: Apportioned license plates are available in the following weights: 6000, 10000, 14000, 18000, 22000, 26000, 32000, 38000, 44000, 55000, 62000, 73280, and 80000. This weight is the combined weight of the truck, trailer and load. This is also known as the taxable weight.

3. Q: What is a 2290? Do I have to have one?

A: 2290 or Heavy Highway Vehicles use Tax (HVUT) is collected by the Internal Revenue Service (IRS). It is required to have a Schedule 1 stamped/paid by the IRS for each vehicle that is 55,000 lbs. or greater that you have owned for 60 days or more. The 2290 must be in the name on the registration, the name on the IRP account, or the name of the MCRS. A copy of the 2290 must be provided to us when registering a vehicle.

4. Q: It's time to renew my apportioned license plates. What do I need to do?

A: Go to irp.ky.gov, enter your IRP account number and select renew your fleet. Pay your IRP renewal bill online and print your temporary cab card(s). Or you can fax your renewal to 502-546-2950 and wait for a bill to be returned to you.

5. Q: What is a cab card?

A: Your cab card is the registration with the weights and jurisdictions you are allowed to travel in. The cab card includes specific vehicle information and cannot be transferred from vehicle to vehicle. The original cab card must be kept in your truck. A photocopy is not acceptable.

6. Q: I've lost my plate/cab card/decal. What should I do?

A: Go to irp.ky.gov, enter your IRP account number and select replace credential. Or complete a lost or stolen affidavit and email to irp.dmc@ky.gov, fax to 502-564-2950 or mail to us. Please fill out the top of this form, have it notarized, and submit. We will fax you a bill. Go to irp.ky.gov to pay bill. Once the bill is paid, we will issue you a new plate/cab card/decal and mail it to you. Follow this link to download a lost or stolen affidavit.

7. Q: I sold my truck. Can I get a refund?

A: Yes, you can. You must mail us the plate and original cab card. We also need a completed and signed refund request form with the reason why you are requesting a refund (out of business, truck sold, truck disabled, etc.). You will receive a prorated refund for the Kentucky portion of the fees that were paid. The fees that were paid to other jurisdictions are not refundable.

8. Q: I sold my truck and bought another one. Can I transfer the license plates from one to the other?

A: We will transfer the fees you paid to a new vehicle. You will need to fax a Schedule C, lease agreement (if applicable) and 2290 (if applicable). Mail in the ORIGINAL cab card and plate of the vehicle you are deleting.

Q: How can I pay for my apportioned license plate?

A: Go to irp.dmc@ky.gov, enter IRP number and select pay your IRP bills. After the bill is paid, you can print your temporary cab card(s). Or mail payment to the IRP Section 200 Mero Street, Frankfort, KY 40602.

Chapter 10

CONTACT INFORMATION

10. Q: the IRP office faxed me a temporary Permit, but I'm afraid to drive my truck without a plate. Is this really legal?

A: Yes. It's perfectly legal to haul loads with a temporary permit.

11. Q: I sold my truck to my neighbor. Can I transfer the plate to him?

A: No. Apportioned license plates are not transferable from one account to another. Your neighbor will have to obtain his own apportioned license plate.

12. Q: I just bought a new vehicle. Do I have to pay usage tax on it?

A: Usage tax is paid on any vehicle with a combined gross weight 44,001 lbs. and under. This tax is paid at your local county clerk when you register the vehicle for the first time.

13. Q: How much does an apportioned license plate cost?

A: Cost varies according to weight of vehicle, vehicle type, vehicle year, type of operation and previous year mileage. 80,000 pound plates may cost approximately \$1500.00.

14. Q: Can I do IRP transactions online?

A: Yes, go to irp.ky.gov, enter your IRP account number and select what you want to do. Online you can process your renewal, add vehicle, weight change, replace credentials, update lease information and pay IRP bills.

15. Q: How much does an apportioned license plate cost?


A: Cost varies according to weight of vehicle, vehicle type, vehicle year, type of operation and previous year mileage. 80,000 pound plates may cost approximately \$1500.00.

Office hours are Monday through Friday 8:00 am to 4:30 pm EST.

Our One Stop Shop for walk-in customers is available Monday through Friday 8:00 am to 4:00 pm.

For more information on our One Stop Shop, please visit our website at: <http://drive.ky.gov>.

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